

# United States District Court

FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

VENUE: SAN FRANCISCO

FILED  
2011 MAR 24 P 1:56  
RICHARD W. WIENING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

<sup>v.</sup>  
**CR 11 0174**

**JSW**

ALBERT BIDEGAIN and  
LETICIA BIDEGAIN

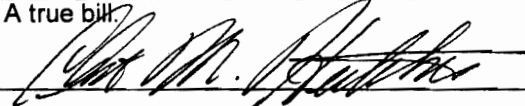
E-filing

DEFENDANT(S).

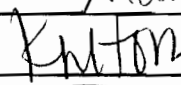
## INDICTMENT


26 U.S.C. § 7206(1) - Making and Willfully Subscribing a False  
Return

A true bill.

  
Foreman

Filed in open court this 24th day of

March 2011  
 KAREN L. HCM

 JOSEPH C. SPERO Clerk  
UNITED STATES MAGISTRATE JUDGE

Bail, \$

no bail arrest warrants

CR11-0174(JSW)

Submit by Email

AO 257 (Rev. 6/78)

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT  
☐ SUPERSEDING**OFFENSE CHARGED**26 U.S.C. § 7206(1) - Making and  
Willfully Subscribing a False  
Return☐ Petty  
☐ Minor  
☐ Misdemeanor  
☒ Felony**PENALTY:**26 U.S.C. § 7206(1) - 3 years prison, \$250,000 fine, 1 yr  
supervised release, \$100 assessment

E-filing

**PROCEEDING**

Name of Complainant Agency, or Person (&amp; Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State  
Court, give name of court☐ this person/proceeding is transferred from another  
district per (circle one) FRCrP 20, 21 or 40. Show  
District☐ this is a reprosecution of  
charges previously dismissed  
which were dismissed on  
motion of:☐ U.S. Att'y ☐ Defense☐ this prosecution relates to a  
pending case involving this same  
defendant☐ prior proceedings or appearance(s)  
before U.S. Magistrate regarding  
this defendant were recorded underSHOW  
DOCKET NO.MAGISTRATE  
CASE NO.Name and Office of Person  
Furnishing Information on **MELINDA HAAG**  
THIS FORM☒ U.S. Att'y ☐ Other U.S. AgencyName of Asst. U.S. Att'y  
(if assigned) **CYNTHIA L. STIER, AUSA, TAX DIV.**Name of District Court, and/or Judge/Magistrate Location  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

DEFENDANT - U.S.

ALBERT BIDEGAN RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
DISTRICT COURT NUMBER

CR 11 0174

**DEFENDANT****IS NOT IN CUSTODY**

- 1) ☒ Has not been arrested, pending outcome this proceeding.  
If not detained give date any prior summons  
was served on above charges
- 2) ☐ Is a Fugitive
- 3) ☐ Is on Bail or Release from (show District)

**IS IN CUSTODY**

- 4) ☐ On this charge
- 5) ☐ On another conviction
- 6) ☐ Awaiting trial on other charges } ☐ Fed'l ☐ State

If answer to (6) is "Yes", show name of Institution

Has detainer  
been filed?☐ Yes  
☒ NoIf "Yes"  
give date  
filed**DATE OF  
ARREST**

Month/Day/Year

Or... If Arresting Agency &amp; Warrant were not

**DATE TRANSFERRED  
TO U.S. CUSTODY**

Month/Day/Year

☐ This report amends AO 257 previously submitted**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**☐ SUMMONS ☐ NO PROCESS\* ☒ WARRANT Bail Amount: \_\_\_\_\_

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address: \_\_\_\_\_

\*Where defendant previously apprehended on complaint, no new summons  
or warrant needed, since Magistrate has scheduled arraignment

Date/Time: \_\_\_\_\_

Before Judge: \_\_\_\_\_

Comments: \_\_\_\_\_

Submit by Email

AO 257 (Rev. 6/78)

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT  
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Willfully Subscribing a False  
Return☐ Petty  
☐ Minor  
☐ Misdemeanor  
☒ Felony

PENALTY:

*E-filing*26 U.S.C. § 7206(1) - 3 years prison, \$250,000 fine, 1 yr  
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Name of Complainant Agency, or Person (&amp; Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State  
Court, give name of court☐ this person/proceeding is transferred from another  
district per (circle one) FRCrP 20, 21 or 40. Show  
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DOCKET NO.MAGISTRATE  
CASE NO.Name and Office of Person  
Furnishing Information on MELINDA HAAG  
THIS FORM☒ U.S. Att'y ☐ Other U.S. AgencyName of Asst. U.S. Att'y  
(if assigned) CYNTHIA L. STIER, AUSA, TAX DIV.Name of District Court, and/or Judge/Magistrate Location  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

DEFENDANT - U.S.

LETICIA BIDE GAIN

DISTRICT COURT NUMBER

2011 MAR 24 P 1:57  
RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

CR 11 0174

DEFENDANT

JSW

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If not detained give date any prior summons  
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- 3) ☐ Is on Bail or Release from (show District)

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- 5) ☐ On another conviction
- 6) ☐ Awaiting trial on other charges } ☐ Fed'l ☐ State

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Has detainer  
been filed?☐ Yes  
☒ NoIf "Yes"  
give date  
filedDATE OF  
ARREST

Month/Day/Year

Or... If Arresting Agency &amp; Warrant were not

Month/Day/Year

DATE TRANSFERRED  
TO U.S. CUSTODY☐ This report amends AO 257 previously submitted**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**☐ SUMMONS ☐ NO PROCESS\*☒ WARRANT

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Defendant Address: \_\_\_\_\_

\*Where defendant previously apprehended on complaint, no new summons  
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Date/Time: \_\_\_\_\_

Before Judge: \_\_\_\_\_

Comments: \_\_\_\_\_

MELINDA HAAG (CSBN 132612)  
United States Attorney

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RICHARD W. WELKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

E-filing

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

ALBERT BIDEGAIN and  
LETICIA BIDEGAIN,

Defendants.

CR 11 0174

VIOLATION: 26 U.S.C. §7206(1) -  
Making and Willfully Subscribing  
a False Return

SAN FRANCISCO VENUE

JSW

INDICTMENT

The Grand Jury charges:

COUNT ONE: (26 U.S.C. § 7206(1) - Making and Willfully Subscribing a False Return)

On or about June 14, 2005, in the Northern District of California, the defendants,

ALBERT BIDEGAIN and  
LETICIA BIDEGAIN,

then residents of Redwood City, California, did willfully make and subscribe a Joint Federal U.S. Individual Income Tax Return for the calendar year 2004, which was verified by a written declaration that it was made under the penalties of perjury, and which they did not believe to be true and correct as to every material matter in that the tax return, which was filed with the Internal Revenue Service, reported gross receipts in the amount of \$126,008, whereas defendants then and there well knew and believed, the gross receipts for the 2004 tax year were greater than



1 the amount reported.

2 All in violation of Title 26, United States Code, Section 7206(1).

3 COUNT TWO: (26 U. S.C. § 7206(1) - Making and Willfully Subscribing a False Return)

4 On or about April 16, 2006, in the Northern District of California, the defendants,

5 ALBERT BIDEGAIN and  
6 LETICIA BIDEGAIN,

7 then residents of Redwood City, California, did willfully make and subscribe a Joint Federal U.S.  
8 Individual Income Tax Return for the calendar year 2005, which was verified by a written  
9 declaration that it was made under the penalties of perjury, and which they did not believe to be  
10 true and correct as to every material matter in that the tax return, which was filed with the  
11 Internal Revenue Service, reported gross receipts in the amount of \$67,819, whereas defendants  
12 then and there well knew and believed, the gross receipts for the 2005 tax year were greater than  
13 the amount reported.

14 All in violation of Title 26, United States Code, Section 7206(1).

15 COUNT THREE: (26 U.S.C. § 7206(1) - Making and Willfully Subscribing a False Return)

16 On or about April 17, 2007, in the Northern District of California, the defendants,

17 ALBERT BIDEGAIN and  
18 LETICIA BIDEGAIN,

19 then residents of Redwood City, California, did willfully make and subscribe a Joint Federal U.S.  
20 Individual Income Tax Return for the calendar year 2006, which was verified by a written  
21 declaration that it was made under the penalties of perjury, and which they did not believe to be  
22 true and correct as to every material matter in that the tax return, which was filed with the  
23 Internal Revenue Service, reported gross receipts in the amount of \$120,556, whereas defendants  
24 then and there well knew and believed, the gross receipts for the 2006 tax year were greater than  
25 the amount reported.

26 All in violation of Title 26, United States Code, Section 7206(1).

27 //

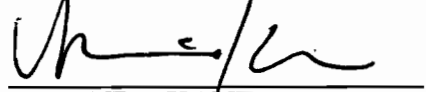
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A True Bill

Dated: March 24, 2011

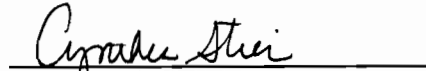
  
FOREPERSON

MELINDA HAAG  
United States Attorney



MIRANDA KANE  
Assistant United States Attorney  
Chief, Criminal Division

Approved as to Form



CYNTHIA STIER  
Assistant United States Attorney  
Tax Division